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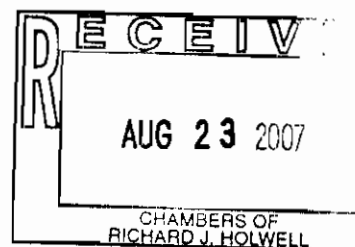
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August 22, 2007

BY FAX

The Honorable Richard J. Holwell
United States District Judge
Southern District of New York
United States Courthouse
500 Pearl Street, Room 1950
New York, New York 10007



Re: In re: Kollel Match Efraim, LLC, Case No. 07cv5996 (RJH)

Dear Judge Holwell:

We are counsel to the debtor/appellant Kollel Match Efraim, LLC in this case, which arises from an appeal from a bankruptcy court order, dated April 25, 2007 requiring the debtor to pay adequate protection. You will recall that by letter, dated August 9, 2007, appellee Helen-May Holdings, LLC ("HMH") asserted that the appeal is interlocutory, since it was entered in the midst of ongoing bankruptcy proceedings, and therefore should be treated as a motion for leave to appeal which should be denied (see attached excerpt). Moreover, subsequent to HMH's August 9, 2007 letter, the bankruptcy court entered judgment, dated August 10, 2007, based on the debtor's failure to pay adequate protection (see attached). In light of all the foregoing, we believe that the April 25, 2007 order is interlocutory and/or has been superseded by the August 10, 2007 judgment. Thus, we write to respectfully request the Court's permission to withdraw the appeal from the April 25, 2007 order on the ground that it is interlocutory, without prejudice to the debtor's right to perfect any subsequent appeal from any final orders and judgments in the bankruptcy case.

SO ORDERED

Q114
USDC

8/31/07

Respectfully Submitted,

Scott Krinsky

Enc:

cc: David Carlebach, Esq. (by fax)(w/enc)